		FOR OHF USE					

LL1

2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0038273

Facility Name: Heritage Manor-Mount Sterling

Address: 435 Camden Road (Number) Mt. Sterling (City) 62353 (Zip Code)

County: Brown

Telephone Number: (217) 773-3377 **Fax #** ( )

IDPA ID Number: 370909086009

Date of Initial License for Current Owners: 07/01/85

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		xx	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: **Telephone Number:** ( )

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2004 to 12/31/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) Craig L. Ater
(Title) Senior V.P. and Chief Financial Officer

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) (309)823-7135 Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	87	Skilled (SNF)	87	31,842	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	87	TOTALS	87	31,842	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	11,914	6,991	1,952	20,857	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	11,914	6,991	1,952	20,857	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 65.50%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [xx]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [xx]

I. On what date did you start providing long term care at this location?
Date started 07/01/85

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [xx] NO [ ] If YES, enter number of beds certified _____ and days of care provided 1,952

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [xx] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	A. General Services											
1	Dietary	123,314	8,160		131,474		131,474	3,249	134,723			1
2	Food Purchase		99,151		99,151		99,151		99,151			2
3	Housekeeping	66,729	14,186		80,915		80,915		80,915			3
4	Laundry	26,714	9,795		36,509		36,509		36,509			4
5	Heat and Other Utilities			72,241	72,241		72,241	995	73,236			5
6	Maintenance	22,957	43,684	23,059	89,700		89,700	11,652	101,352			6
7	Other (specify):*											7
8	**TOTAL General Services**	239,714	174,976	95,300	509,990		509,990	15,896	525,886			8
	B. Health Care and Programs											
9	Medical Director			3,100	3,100		3,100		3,100			9
10	Nursing and Medical Records	730,067	25,144	3,954	759,165		759,165		759,165			10
10a	Therapy		138,170	90,624	228,794	(150,576)	78,218	116,841	195,059			10a
11	Activities	19,325	2,923		22,248		22,248		22,248			11
12	Social Services	21,087		2,452	23,539		23,539		23,539			12
13	Nurse Aide Training		51		51		51	1,721	1,772			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	770,479	166,288	100,130	1,036,897	(150,576)	886,321	118,562	1,004,883			16
	C. General Administration											
17	Administrative	50,800			50,800		50,800	58,492	109,292			17
18	Directors Fees							4,729	4,729			18
19	Professional Services			147,367	147,367		147,367	(130,996)	16,371			19
20	Dues, Fees, Subscriptions & Promotions			71,181	71,181	(47,763)	23,418	(12,958)	10,460			20
21	Clerical & General Office Expenses	59,392	7,434	14,848	81,674		81,674	117,744	199,418			21
22	Employee Benefits & Payroll Taxes			260,629	260,629		260,629	30,330	290,959			22
23	Inservice Training & Education			560	560		560	481	1,041			23
24	Travel and Seminar			8,352	8,352		8,352	(6,353)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			49,934	49,934		49,934	1,775	51,709			26
27	Other (specify):*			459	459		459	(400)	59			27
28	**TOTAL General Administration**	110,192	7,434	553,330	670,956	(47,763)	623,193	62,844	686,037			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,120,385	348,698	748,760	2,217,843	(198,339)	2,019,504	197,302	2,216,806			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-Mount Sterling #0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			77,581	77,581		77,581	4,473	82,054			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			48,629	48,629		48,629	(19)	48,610			32
33	Real Estate Taxes			35,330	35,330		35,330		35,330			33
34	Rent-Facility & Grounds							5,758	5,758			34
35	Rent-Equipment & Vehicles			4,012	4,012		4,012	1,858	5,870			35
36	Other (specify):*											36
37	TOTAL Ownership			165,552	165,552		165,552	12,070	177,622			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					150,576	150,576		150,576			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					47,763	47,763		47,763			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers					198,339	198,339		198,339			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,120,385	348,698	914,312	2,383,395		2,383,395	209,372	2,592,767			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(409)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(5,641)	30		9
10	Interest and Other Investment Income	(19)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(533)	20		17
18	Fines and Penalties				18
19	Entertainment	(13,461)	24		19
20	Contributions	(400)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers		19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt		27		24
25	Fund Raising, Advertising and Promotional	(15,622)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (36,085)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	245,457		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 245,457		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 209,372		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor-Mount Sterling

ID# 0038273

Report Period Beginning: 01/01/2004

Ending: 12/31/2004

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		(409)	35	5
6		0	34	6
7				7
8				8
9		(5,641)	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(533)	20	17
18				18
19			24	19
20		(400)	27	20
21				21
22		0	19	22
23				23
24		0	27	24
25		(15,622)	20	25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(22,605)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Mount Sterling **#** 0038273 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
1	Dietary	0	0	3,249	0	0	0	0	0	0	0	0	3,249	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	995	0	0	0	0	0	0	0	0	995	5
6	Maintenance	0	0	11,652	0	0	0	0	0	0	0	0	11,652	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	15,896	0	0	0	0	0	0	0	0	15,896	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	116,841	0	0	0	0	0	0	0	0	0	116,841	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	1,721	0	0	0	0	0	0	0	0	1,721	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	116,841	1,721	0	0	0	0	0	0	0	0	118,562	16
	C. General Administration													
17	Administrative	0	0	58,492	0	0	0	0	0	0	0	0	58,492	17
18	Directors Fees	0	0	4,729	0	0	0	0	0	0	0	0	4,729	18
19	Professional Services	0	(145,867)	14,871	0	0	0	0	0	0	0	0	(130,996)	19
20	Fees, Subscriptions & Promotions	(16,155)	0	3,197	0	0	0	0	0	0	0	0	(12,958)	20
21	Clerical & General Office Expenses	0	0	117,744	0	0	0	0	0	0	0	0	117,744	21
22	Employee Benefits & Payroll Taxes	0	0	30,330	0	0	0	0	0	0	0	0	30,330	22
23	Inservice Training & Education	0	0	481	0	0	0	0	0	0	0	0	481	23
24	Travel and Seminar	(13,461)	0	7,108	0	0	0	0	0	0	0	0	(6,353)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,775	0	0	0	0	0	0	0	0	1,775	26
27	Other (specify):*	(400)	0	0	0	0	0	0	0	0	0	0	(400)	27
28	**TOTAL General Administration**	(30,016)	(145,867)	238,727	0	0	0	0	0	0	0	0	62,844	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(30,016)	(29,026)	256,344	0	0	0	0	0	0	0	0	197,302	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Heritage Manor-Mount Sterling** **#** **0038273** **Report Period Beginning:** **01/01/2004** **Ending:** **12/31/2004**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(5,641)	0	0	10,114	0	0	0	0	0	0	0	4,473	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(19)	0	0	0	0	0	0	0	0	0	0	(19)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	5,758	0	0	0	0	0	0	0	5,758	34
35	Rent-Equipment & Vehicles	(409)	0	0	2,267	0	0	0	0	0	0	0	1,858	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(6,069)	0	0	18,139	0	0	0	0	0	0	0	12,070	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(36,085)	(29,026)	256,344	18,139	0	0	0	0	0	0	0	209,372	45

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization		GreenTree Therapy	100.00%			2
3	V								3
4	V	19	Adjustment for Related Organization	145,867	Heritage Enterprises, Inc.	100.00%		(145,867)	4
5	V								5
6	V	10a	Adjustment for Related Organization	138,108	GreenTree Pharmacy	100.00%	254,949	116,841	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 283,975			$ 254,949	$ * (29,026)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 3,249	$ 3,249	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				995	995	19
20	V	6	Maintenance				11,652	11,652	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				1,721	1,721	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				58,492	58,492	29
30	V	18	Directors Fees				4,729	4,729	30
31	V	19	Professional Services				14,871	14,871	31
32	V	20	Fees, Subscription, Promotions				3,197	3,197	32
33	V	21	Clerical & General Office Expenses				117,744	117,744	33
34	V	22	Employee Benefits & Payroll Taxes				30,330	30,330	34
35	V	23	Inservice Training & Education				481	481	35
36	V	24	Travel and Seminar				7,108	7,108	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				1,775	1,775	38
39	Total			$			$ 256,344	$ * 256,344	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.		$ 0	$	15
16	V	30	Depreciation				10,114	10,114	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				0		18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				5,758	5,758	20
21	V	35	Rent-Equipment & Vehicles				2,267	2,267	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 18,139	$ * 18,139	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week: Hours	Percent	Compensation Included in Costs for this Reporting Period**: Description	Amount	Schedule V. Line & Column Reference	
1	Susie Jefferson	Director	Management	15.86		10		Salary/BOD	$ 2,893	Ln. 17/18	1
2	Tom Jefferson	Secretary	Management	16.21		10		Salary/BOD	12,421	Ln. 17/18	2
3	Craig Hart	Chairman	Management	31.95		10		Salary/BOD	15,727	Ln. 17/18	3
4	Cheryl Lowney	Executive Vice Presid	Management	0.49		40	100.00	Salary/BOD	8,555	Ln. 17/18	4
5	Steve Wannemacher	President	Management	0.42		40	100.00	Salary/BOD	11,412	Ln. 17/18	5
6	Connie Hoselton	Sr Vice President	Management	0.27		40	100.00	Salary	5,672	Ln. 17/18	6
7	Craig Ater	Sr Vice President	Management	0.34		40	100.00	Salary	6,541	Ln. 17/18	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 63,221		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,403	24	$ 89,729	$ 89,729	87	$ 3,249	1
2	2	Food Purchase	Beds	2,403	24	0	0	87	0	2
3	3	Housekeeping	Beds	2,403	24	0	0	87	0	3
4	4	Laundry	Beds	2,403	24	0	0	87	0	4
5	5	Heat & Other Utilities	Beds	2,403	24	27,471	0	87	995	5
6	6	Maintenance	Beds	2,403	24	321,832	76,617	87	11,652	6
7	7	Other	Beds	2,403	24	0	0	87	0	7
8	9	Medical Director	Beds	2,403	24	0	0	87	0	8
9	10	Nursing & Medical Records	Beds	2,403	24	0	0	87	0	9
10	11	Activities	Beds	2,403	24	0	0	87	0	10
11	12	Social Service	Beds	2,403	24	0	0	87	0	11
12	13	Nurse Aide Training	Beds	2,403	24	47,533	39,159	87	1,721	12
13	14	Program Transportation	Beds	2,403	24	0	0	87	0	13
14	15	Other	Beds	2,403	24	0	0	87	0	14
15	17	Administrative	Beds	2,403	24	1,615,588	1,615,588	87	58,492	15
16	18	Directors Fees	Beds	2,403	24	130,630	0	87	4,729	16
17	19	Professional Services	Beds	2,403	24	410,747	0	87	14,871	17
18	20	Fees, Subscription, Promotions	Beds	2,403	24	88,297	0	87	3,197	18
19	21	Clerical & General Office Expens	Beds	2,403	24	3,252,161	2,929,944	87	117,744	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,403	24	837,746	0	87	30,330	20
21	23	Inservice Training & Education	Beds	2,403	24	13,283	0	87	481	21
22	24	Travel and Seminar	Beds	2,403	24	196,325	0	87	7,108	22
23	25	Other Admin. Staff Transportatio	Beds	2,403	24	0	0	87	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,403	24	49,040	0	87	1,775	24
25	TOTALS					$ 7,080,382	$ 4,751,037		$ 256,344	25

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,403	24	$	$	87	$	1
2	30	Depreciation	Beds	2,403	24	279,369		87	10,114	2
3	31	Amortization of Pre-Op & Org	Beds	2,403	24			87		3
4	32	Interest	Beds	2,403	24			87		4
5	33	Real Estate Taxes	Beds	2,403	24			87		5
6	34	Rent-Facility & Grounds	Beds	2,403	24	159,040		87	5,758	6
7	35	Rent-Equipment & Vehicles	Beds	2,403	24	62,608		87	2,267	7
8	36	Other	Beds	2,403	24			87		8
9	38	Medically Nec Transportation	Beds	2,403	24			87		9
10	39	Ancillary Service Centers	Beds	2,403	24			87		10
11	40	Barber and Beauty Shops	Beds	2,403	24			87		11
12	41	Coffee and Gift Shops	Beds	2,403	24			87		12
13	42	Other	Beds	2,403	24			87		13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 501,017	$		$ 18,139	25

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	LsSalle National Bank		xx	Mortgage	4640 plus Int	01/15/99	$	$ 905,446	01/15/06	variable	$ 34,396	1
2	LsSalle National Bank		xx	Mortgage							4,591	2
3												3
4												4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							9,642	6
7	Central Office Allocation		xx	Working Capital								7
8												8
9	TOTAL Facility Related						$	$ 905,446			$ 48,629	9
	B. Non-Facility Related*											
10	Interest Income										(19)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (19)	14
15	TOTALS (line 9+line14)						$	$ 905,446			$ 48,610	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	38,174	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	35,856	2
3. Under or (over) accrual (line 2 minus line 1).	$	(2,318)	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)	$	37,648	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	35,330	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	33,513	8
	2000	30,148	9
	2001	38,338	10
	2002	35,458	11
	2003	37,476	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-Mount Sterling COUNTY Brown

FACILITY IDPH LICENSE NUMBER 0038273

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	05-194-001-00		$ 35,856.00	$ 35,856.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 35,856.00	$ 35,856.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 16,796 B. General Construction Type: Exterior brick/wood Frame wood Number of Stories

C. Does the Operating Entity? [xx] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [xx] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

none

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [xx] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	land			$ 8,000	1
2					2
3	TOTALS			$ 8,000	3

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	87				$ 914,680	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	1987 Improvements			1987	17,047						9
10	1987 Improvements			1987	73,700						10
11	1988 Improvements			1988	25,324						11
12	1989 Improvements			1989	64,856						12
13	1990 Improvements			1990	14,699						13
14	1991 Improvements			1991	18,519						14
15	1992 Improvements			1992	18,102						15
16	1993 Improvements			1993	54,992						16
17	1994 Improvements			1994	114,380						17
18	1995 Improvements			1995	22,646						18
19	Fire Alarm System			1996	27,410						19
20	Electrical Wire--Resident Rooms			1996	2,675						20
21	Drainage System			1996	5,100						21
22	Code Alert			1996	6,916						22
23	Resident Room Remodel			1996	26,925						23
24	Physical Therapy Room Remodel			1996	6,725						24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34	C/O Allocation							10,115	10,115		34
35	Book Depreciation					66,167		60,527	(5,640)	770,733	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Shower/Remodel	1997	$ 6,033	$		$	$	$	37
38	Air Conditioner	1997	1,365						38
39	Resident Room Remodel	1997	199,404						39
40									40
41	Garbage Disposal	1998	797						41
42									42
43	Gerator Repair	1999	5,712						43
44	Kitchen Air Conditioner	1999	1,450						44
45									45
46	Door Monitor System	2000	5,196						46
47	Water Heater	2000	3,995						47
48	Sink Installation & Faucet	2000	1,736						48
49									49
50	Water Main Repair	2001	2,308						50
51	Water Heater	2001	3,016						51
52									52
53	A/C Unit	2002	2,634						53
54									54
55	A/C Unit	2003	3,024						55
56	Seal Asphalt	2003	3,538						56
57	Roof	2003	9,616						57
58	Sewer Repair	2003	2,275						58
59	A/C Unit	2003	1,377						59
60	Door	2003	2,283						60
61	Water Softener	2003	1,375						61
62									62
63	Door Alarm	2004	900						63
64	Doors		1,127						64
65	Kick Plates		2,181						65
66	A/C Unit		6,105						66
67	Water Softener		4,197						67
68	Wallguard/Wallcoverings		8,138						68
69	Carpet		1,027						69
70	TOTAL (lines 4 thru 69)		$ 1,695,505	$ 66,167		$ 70,642	$ 4,475	$ 770,733	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 505,875	$ 11,414	$ 11,412	$ (2)		$ 480,818	71
72	Current Year Purchases	5,133						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 511,008	$ 11,414	$ 11,412	$ (2)		$ 480,818	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,214,513	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 77,581	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 82,054	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 4,473	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,251,551	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? ☐ YES ☐ NO
   If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. ____
   This amount was calculated by dividing the total amount to be amortized ____
   by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
    Beginning ____
    Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ 5,870 Description: pager, computer equipment
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		51		51
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 51	$	$ 51
10	SUM OF line 9, col. 1 and 2 (e)	$ 51			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$ 30,121	$		$ 30,121	1
2	Licensed Speech and Language Development Therapist		hrs			4,381			4,381	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			43,707	9		43,716	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				138,161		138,161	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					12,415			12,415	13
14	TOTAL			$		$ 90,624	$ 138,170		$ 228,794	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2004 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 27,128	$	1
2	Cash-Patient Deposits	4,248		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	317,640		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	17,221		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(94,892)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 271,345	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	125,400		13
14	Buildings, at Historical Cost	1,809,426		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	444,431		16
17	Accumulated Depreciation (book methods)	(1,265,888)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	4,974		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,118,343	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,389,688	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 57,384	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,248		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	89,183		30
31	Accrued Taxes Payable (excluding real estate taxes)	13,423		31
32	Accrued Real Estate Taxes(Sch.IX-B)	37,648		32
33	Accrued Interest Payable	3,454		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 205,340	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	905,446		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 905,446	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,110,786	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 278,902	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,389,688	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 334,237	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 334,237	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(55,335)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (55,335)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 278,902	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,294,033	1
2	Discounts and Allowances for all Levels	(428,715)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 1,865,318	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	222,573	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 222,573	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	1,183	12
13	Barber and Beauty Care	417	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	238,310	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	240	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 240,150	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	19	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 19	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,328,060	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	509,990	31
32	Health Care	1,036,897	32
33	General Administration	670,956	33
	B. Capital Expense		
34	Ownership	165,552	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,383,395	40
41	**Income before Income Taxes (line 30 minus line 40)****	(55,335)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (55,335)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,774	2,035	$ 40,678	$ 19.99	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	2,657	2,894	59,934	20.71	3
4	Licensed Practical Nurses	12,518	13,315	202,705	15.22	4
5	Nurse Aides & Orderlies	37,605	40,113	410,179	10.23	5
6	Nurse Aide Trainees			0		6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,091	1,587	16,571	10.44	8
9	Activity Director					9
10	Activity Assistants	1,733	2,091	19,325	9.24	10
11	Social Service Workers	1,939	2,114	21,087	9.97	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	13,530	15,137	123,314	8.15	15
16	Dishwashers					16
17	Maintenance Workers	1,926	2,100	22,957	10.93	17
18	Housekeepers	7,757	8,327	66,729	8.01	18
19	Laundry	3,836	3,964	26,714	6.74	19
20	Administrator	1,900	2,080	50,800	24.42	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,847	4,258	59,392	13.95	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	92,113	100,015	$ 1,120,385 *	$ 11.20	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		3,100		36
37	Medical Records Consultant		1,200		37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,256		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		2,452		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 9,008		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 0		50
51	Licensed Practical Nurses		0		51
52	Nurse Aides		0		52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Esther Bohem			$ 50,800
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 50,800

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Mgt Fees	$ 145,867
Robert McQuellen	Consulting	1,500
		0
		0
		0
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 147,367

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 23,885
Unemployment Compensation Insurance	15,197
FICA Taxes	85,709
Employee Health Insurance	125,545
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	0
Employee Benefits -	10,293
Employee Benefits - central office	30,330
TOTAL (agree to Schedule V, line 22, col.8)	$ 290,959

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	1,181
Health Care Worker Background Check	
(Indicate # of checks performed)	171
Central Office Allocation	3,197
Promotional Advertising	5,544
Public Relations	10,078
Dues and Subscriptions	6,183
License and Fees	261
Less: Public Relations Expense	(10,078)
Non-allowable advertising	(533)
Yellow page advertising	(5,544)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 10,460

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	3,841
	132
Seminar Expense	4,379
	(13,461)
	7,108
Entertainment Expense	( )
(agree to Sch. V,	
TOTAL line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-Mount Sterling # 0038273 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-Mount Sterling **#** 0038273 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **no**

(2) Are there any dues to nursing home associations included on the cost report? **yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **yes** If YES, have these costs been properly adjusted out of the cost report? **yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **no** If YES, what is the capacity? _____

(5) Have you properly capitalized all major repairs and equipment purchases? **yes**
What was the average life used for new equipment added during this period? **7 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **no**
If YES, give effective date of lease. _____

(9) Are you presently operating under a sublease agreement? _____ YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO **xx** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

_____

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **47,763**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **yes** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **yes** Indicate the amount. $ **3,201**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **no**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **no** If YES, please indicate the amount of income earned from such a program during this reporting period. $ _____
c. What percent of all travel expense relates to transportation of nurses and patients? **100%**
d. Have vehicle usage logs been maintained? **yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **yes**
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. $ _____

(17) Has an audit been performed by an independent certified public accounting firm? **yes**
Firm Name: **Sulaski & Webb** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **no** If no, please explain. **Not available at this date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number		Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/ Line #	Sch 5 pg 3/ Col #	Sch 6 pg 5 Line #	Adjustment Amount				
1009		PETTY CASH	27,128							1,009	1,009 PETTY CA	27,128
1010		CASH IN BANK								1,100	1,100 ACCTS RE	317,640
1040		CASH IN BANK-PAYROLL								1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1100		ACCOUNTS RECEIVABLE	317,640							1,110	1,110 ACCTS RECEIV-M/C	
1110		MEDICARE RECEIVABLES								1,125	1,125 ACCTS RECEIV-IPA	
1125		IPA INCOME RECEIVABLE								1,135	1,135 ACCTS RECEIV-IC	
1130		MEDICARE COST REPORT								1,140	1,140 UNAPPLIED CASH RECEIPTS	
1135		ACCOUNTS RECEIVABLE-IC								1,145	1,145 A/R SUSPENSE-REFUNDS	
1140		UNAPPLIED CASH RECEIPTS								1,200	1,200 PREPAID I	17,221
1145		A/R SUSPENSE-REFUNDS								1,220	1,220 OTHER PREPAID EXPENSES	
1190		ACCRUED INTEREST REC								1,300	1,300 DIETARY INVENTORY	
1200		PREPAID INSURANCE	17,221							1,310	1,310 SUPPLIES INVENTORY	
1220		OTHER PREPAID EXPENSES								1,320	1,320 LINEN INVENTORY	
1300		FOOD INVENTORY								1,409	1,409 LAND	125,400
1310		SUPPLIES INVENTORY								1,450	1,450 FURNITUB	444,431
1409		LAND	125,400							1,460		-414,241
1450		FURNITURE & EQUIPMENT	444,431							1,475	1,475 CODE ALE	1,809,426
1460		ACCUM DEPR-FURN & EQUIP	-414,241							1,490	1,490 ACCUM D(	-851,647
1475		BUILDING & IMPROVEMENTS	1,809,426							1,530	1,530 RESIDENT	4,248
1490		ACCUM DEPR-BUILDING	-851,647							1,550	1,550 LOAN FEE	4,974
1530		RESIDENT FUNDS	4,248							1,551	1,551 LOAN FEES ADDED	
1550		LOAN FEES	4,974							1,850	1,850 INTERCOM	-94,892
1560		REAL ESTATE TAX ESCROW								2,010	2,010 ACCOUNT	-57,384
1575		REIMBURSABLE PURCHASES								2,100	2,095 BONUSES PAYABLE	
1850		INTRACOMPANY	-94,892							2,100	2,100 ACCRUED	-21,497
2010		ACCOUNTS PAYABLE	-57,384							2,100	2,100 PR CLEARING-BENEFITS	
2095		BONUSES PAYABLE								2,100	2,100 PR CLEARING-LABOR	
2100		ACCRUED PAYROLL	-21,497							2,110	2,110 ACCRUED	-67,686
2110		ACCRUED VACATION PAY	-67,686							2,120	2,120 U.C. TAXES PAYABLE	
2120		UC TAXES PAYABLE								2,125	2,125 FICA TAXI	-13,423
2125		FICA TAX PAYABLE	-13,423	-13,423						2,130	2,130 FEDERAL W/H TAX PAYABLE	
2130		FIT PAYABLE								2,140	2,140 STATE W/H TAX PAYABLE	
2140		STATE W/H PAYABLE		0						2,152	2,152 WORKERS COMP ACCRUAL	
2145		EARNED INCOME CREDIT								2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2150		UC FED CREDIT REDUCTION								2,230	2,230 PAYROLL SAVINGS	
2230		PAYROLL SAVINGS								2,235	2,240 UNITED FUND	
2235		IRA W/HOLDINGS								2,240	2,246 GROUP INSURANCE - CAFETERIA	
2240		UNITED WAY								2,246	2,250 401K W/H	
2245		GROUP INSURANCE PAYABLE								2,250		
2246		GROUP INSURANCE PAYABLE-CAFETERIA								2,260	2,260 WAGE GARNISHMENT	
2260		WAGE GARNISHMENTS								2,300	2,300 ACCRUED	-3,454
2280		MISC PAYROLL DEDUCTIONS								2,320	2,320 IPA PAYM	0
2300		ACCRUED INTEREST PAYABLE	-3,454							2,350	2,350 REAL EST.	-37,648
2310		SALES TAX PAYABLE								2,385		
2320		IPA PAYMENTS PAYABLE	0							2,400	2,400 CURRENT PORTION OF LT DEBT	
2350		REAL ESTATE TAX PAYABLE	-37,648							2,512	2,512 DUE TO RI	-4,248
2385		ACTIVITY FUND	0							2,600	2,600 LASALLE	-905,446
2390		SECURITY DEPOSITS								2,600		
2391		VOLUNTEER FUND								2,625	2,625 LASALLE CONSTR. LOAN #2	
2393		HEART FUND/BAZAAR								2,625		
2395		DEFERRED INC EMP & MEM								2,695	2,695 CURRENT PORTION OF LT DEBT	
2400		CURRENT PORTION LT DEBT								2,720	2,720 RETAINED	-334,237
2460		INCOME TAXES PAYABLE									net income	55,335
2512		DUE TO RESIDENTS	-4,248									
2600		MORTGAGE PAYABLE	-905,446									
2650		EQUIPMENT LOAN PAYABLE									balance	0
2695		CURRENT PORTION LT DEBT										
2696		DEFERRED INCOME TAXES										
2710		COMMON STOCK										
2720		RETAINED EARNINGS	-334,237									
2970		PROFIT/LOSS FOR PERIOD	55,335									
3007.1		PATIENT DAYS-PRIVATE	7,778							3,007	3,007 PATIENT I	7,778
3007.2		PATIENT DAYS-IPA	11,914							3,007	3,007 PATIENT I	11,914
3007.3		PATIENT DAYS-MEDICARE	1,952							3,007	3,007 PATIENT I	1,952
3007.4		PATIENT DAYS-CONVERSION								3,007		
3007.5		PATIENT DAYS-LICENSED								3,007		
3007.6		PATIENT DAYS-TOTAL								3,007		
3010		1 BASIC CHARGE-PRIVATE & VA	-706,579		0	0	0	0		3,007		
3015		1 PRIVATE ASSESSMENT TAX INCOME			0	0	0	0		3,010	3,010 BASIC CH.	(706,579)
3020		1 BASIC CHARGE-IPA	-937,805		0	0	0	0		3,020	3,020 BASIC CH.	(937,805)
3030		1 BASIC CHARGE-MEDICARE	-529,406		0	0	0	0		3,030	3,030 BASIC CH.	(529,406)
3035		4 DAY CARE/HOME CARE			0	0	0	0		3,040	3,040 LIGHT NU	(5,985)
3040		1 LIGHT NURSING CARE	-48,120		0	0	0	0		3,050	3,050 MEDIUM N	(33,030)
3050		1 MEDIUM NURSING CARE			0	0	0	0		3,060	3,060 HEAVY NU	(6,540)
3060		1 HEAVY NURSING CARE			0	0	0	0		3,061	3,061 SKILLED N	(2,565)
3061		1 SKILLED NURSING CARE								3,080	3,080 NURSING	(8,610)
3080		1 NURSING SUPPLIES-PRIVATE	-58,485		0	0	0	0		3,081	3,081 NURSING	(34,986)
3081		1 NURSING SUPPLIES-IPA			0	0	0	0		3,082	3,082 NURSING	(11,796)
3082		1 NURSING SUPPLIES MED PT A			0	0	0	0		3,083	3,083 NURSING	(3,093)
3083		1 NURSING SUPPLIES MED PT B								3,100	3,100 DRUGS-MI	(117,064)
3100		17 DRUGS	-238,310		0	0	0	0		3,101	3,101 DRUGS-OT	(121,246)
3101		17 DRUGS-OTHER								3,110	3,110 PHYSICAL	(1,240)
3110		6 PT-PRIVATE	-222,573		0	0	0	0		3,111	3,111 PHYSICAL	(120)
3111		6 PT-IPA			0	0	0	0		3,112	3,112 PHYSICAL	(95,880)
3112		6 PT-MEDICARE PART A			0	0	0	0		3,113	3,113 PHYSICAL	(24,140)
3113		6 PT-MEDICARE PART B			0	0	0	0		3,140	3,140 LABORAT	(4,521)
3130		1 PUBLIC AID ASSESSMENT INC								3,150	3,150 ST/OT THE	(1,520)
3140		19 LABORATORY INCOME			0	0	0	0		3,151	3,151 ST/OT THE	(240)
3150		6 SPEECH/OT-PRIVATE			0	0	0	0		3,152	3,152 ST/OT THE	(85,280)
3151		6 SPEECH/OT-IPA			0	0	0	0		3,153	3,153 ST/OT THE	(9,632)
3152		6 SPEECH/OT-MED PART A			0	0	0	0		3,160		
3153		6 SPEECH/OT MED PART B								3,410	3,410 IPA/OTHEI	95,773
3410		2 IPA DISCOUNTS	428,715		0	0	0	0		3,411	3,411 MEDICARI	15,192
3411		2 MEDICAID PART B DISCOUNT			0	0	0	0		3,420	3,420 MEDICARI	314,678
3420		2 MEDICARE DISCOUNTS			0	0	0	0		3,500		
3440		36 ASSESSMENT TAX EXPENSE			42	3	0	0		3,520	3,520 RENT INC(	0
3520		16 RENT INCOME	0		6	0	6	0		3,530	3,530 BEAUTY S	(417)
3530		13 BEAUTY SHOP	-417		0	0	0	0		3,560	3,560 ACTIVITY	(526)
3560		12 ACTIVITY FUND INCOME	-526		0	0	0	0		3,570	3,570 VENDING	(657)
3570		12 VENDING INCOME/EXPENSE	-657		0	0	0	0		3,590	3,590 EQUIPMEN	(13,638)
3580		12 MANAGEMENT FEES			0	0	0	0		3,595		
3590		1 EQUIPMENT RENTAL	-13,638		0	0	0	0		3,600	3,600 MISC INC(	(240)
3595		21 RESIDENT TRANSPORTATION	0		0	0	0	0		4,110	4,110 G&A WAG	55,042
3600		21 MISC INCOME	-240		0	0	0	0		4,111	4,111 ADMINIST	50,800
4110		GENERAL & ADMINIST WAGES	55,042	59,392	21	1	17	0		4,115	4,115 G&A PTO /	4,350
4111		ADMINISTRATOR WAGES	50,800	50,800	17	1	0	0		4,120	4,120 EMPLOYE	9,751
4115		VACATION & SICK - G&A	4,350		21	1	0	0		4,125		
4120	4475	EMPLOYEE BENEFITS	10,293	260,629	22	3	0	0		4,130		
4125		EMPLOYEE HEPETITIS VACCIN	0		22	3	0	0		4,135		
4130		EMPLOYEE SCHOLORSHIP WA(	0		21	1	0	0		4,250	4,250 OFFICE SU	5,033
4135		EMPLOYEE SCHOLORSHIP COS	0		23	3	0	0		4,255	4,255 POSTAGE	2,348
4220		DIRECTORS FEES			18	3	0	0		4,260	4,260 TELEPHON	14,848
4250	4255	OFFICE SUPPLIES	7,416	7,434	21	2	0	0		4,275	4,275 TRAINING	560
4260		TELEPHONE	14,848	14,848	21	3	0	0		4,276	4,276 INJURY PF	41
4275		TRAINING & EMPLOYEE DEVL	560	560	23	3	16	0 **		4,280	4,280 GENERAL	3,841
4280		GENERAL TRAVEL	3,841	8,352	24	3	16	0		4,281	4,281 MEAL EXI	132
4281		MEAL EXPENSE FOR TRAVEL	132		24	3	19	0		4,285	4,285 EDUCATIC	4,379
4285		EDUCATION & SEMINAR	4,379		24	3	19	-13,461 ***		4,289		
4290		HELP WANTED ADVERTISING	1,181	71,181	20	3	0	0	-47,763	4,290	4,290 HELP WAN	1,181
4291		PROMOTIONAL ADVERTISING	5,544		20	3	25	-5,544		4,291	4,291 PROMOTI(	5,544
4292		PUBLIC RELATIONS	10,078		20	3	25	-10,078		4,292	4,292 PUBLIC RI	10,078
4300		LICENSES & FEES	48,024		20	3	17	0		4,300	4,300 LICENSE &	48,024
4310		DUES & SUBSCRIPTIONS	6,183		20	3	17	-533		4,310	4,310 DUES & SU	6,183
4320		CONTRIBUTIONS	400		27	3	20	-400		4,320	4,320 CONTRIBU	400
4350		PROFESSIONAL FEES	1,500	147,367	19	3	22	0		4,350	4,350 PROFESSI(	1,500
4355		MEDICAL DIRECTOR	3,100	3,100	9	3	0	0		4,355	4,355 MEDICAL	3,100
4360		UTILIZATION REVIEW			10	3	0	0		4,362	4,362 MEDICAL	1,200
4361		OTHER PHYSICIAN FEES			39	3	0	0		4,363	4,363 PHARMAC	2,256
4362		MEDICAL RECORDS CONSULT	1,200		10	3	0	0		4,364	4,364 SOCIAL SE	2,452
4363		PHARMACIST FEES	2,256		10	3	0	0		4,370	4,370 TV RENTA	717
4364		SOC SERV/ACT CONSULT	2,452	2,452	12	3	0	0		4,383	4,383 BACKGRO	171
4370		TV RENTAL	717		35	3	5	-409		4,390		
4380		INCOME TAXES		459	27	3	26	0		4,400	4,400 PAYROLL	95,633
4383		BACKGROUND CHECKS	171		20	3	26	0		4,401	4,401 PAYROLL	5,273
4400		PAYROLL TAXES	95,633		22	3	0	0		4,410	4,410 GROUP IN	125,545
4401		PAYROLL TAXES ADMINIST	5,273		22	3	0	0		4,420	4,420 LIABILITY	49,934
4410		GROUP INSURANCE	125,545		22	3	0	0		4,430	4,430 WORKMA	14,632
4420		LIABILITY INSURANCE	49,934	49,934	26	3	0	0		4,435	4,435 W/C-FIRST	8,957
4425		INSURANCE-OWNERS			22	3	21	0		4,436	4,436 DRUG TES	255
4430		WORKMENS COMP INSURANCI	23,885		22	3	0	0		4,450	4,450 CENTRAL	145,867
4450		CENTRAL OFFICE FEES	145,867		19	3	34	-145,867		4,460		
4460		BAD DEBTS	0		27	3	24	0		4,461	4,461 BAD DEBT	3,072
4470		LOST ITEMS-RESIDENTS	59		27	3	0			4,470	4,470 LOST ITEN	59
4490		MISCELLANEOUS	0		27	3	0	0		4,475	4,475 UNIFORM	542
4510		REAL ESTATE TAXES	35,330	35,330	33	3	0	0		4,486	4,486 SERVICE (	6,104
4600		LEASED EQUIPMENT	3,295	4,012	35	3	16	0		4,490	4,490 MISC EXPI	(355)
5110		MAINTENANCE SALARIES	21,294	22,957	6	1	0	0		4,496	4,496 MISC. M.I.	35
5120		MAINTENANCE SICK & VAC	1,663		6	1	0	0		4,510	4,510 REAL EST.	35,330
5130		ELECTRIC	48,636	72,241	5	3	0	0		4,600	4,600 LEASED E	3,295
5131		NATURAL GAS	12,997		5	3	0	0		5,110	5,110 MAINTEN.	21,294
5132		HEATING & DEISEL OIL			5	3	0	0		5,120	5,120 MAINTEN.	1,663
5133		WATER & SEWER	10,608		5	3	0	0		5,130	5,130 ELECTRIC	48,636
5134		TRASH COLLECTION	6,969	23,059	6	3	0	0		5,131	5,131 NATURAL	12,997
5140		PROPERTY PLANT REPLACEMI	17,927	43,684	6	2	0	0		5,133	5,133 WATER &	10,608
5160		GENERAL REPAIR & MAINT	25,757		6	2	0	0		5,134	5,134 TRASH CC	6,969
5165		MAINTENANCE CONTRACTS	16,090		6	3	0	0		5,140	5,140 PROP/PLA	17,927
5210		DIETARY WAGES	111,214	123,314	1	1	0	0		5,160	5,160 GENERAL	25,757
5220		DIETARY SICK & VAC	12,100		1	1	0	0		5,165	5,165 MAINTEN.	9,986
5240		SALES TAX			2	3	13	0		5,210	5,210 DIETARY	111,214
5248		FOOD PURCHASES	102,352	99,151	2	2	0	0		5,220	5,220 DIETARY I	12,100
5250		SUPPLIES-DISHWASHING	3,719	8,160	1	2	0	0		5,248	5,248 FOOD PUR	102,707
5260		DIETARY REPLACEMENT	1,313		1	2	0	0		5,250	5,250 SUPPLIES	3,719
5270		KITCHEN SUPPLIES-PAPER	3,128		1	2	0	0		5,260	5,260 REPLACEI	1,313
5295		MEAL CREDIT	-3,201		2	2	0	0		5,270	5,270 KITCHEN	3,128
5310		LAUNDRY WAGES	25,150	26,714	4	1	0	0		5,295	5,295 MEAL INC	(3,201)
5340		LAUNDRY SICK & VAC	1,564		4	1	0	0		5,310	5,310 LAUNDRY	25,150
5370		LAUNDRY REPLACEMENT	5,429	9,795	4	2	0	0		5,340	5,340 LAUNDRY	1,564
5380		LAUNDRY REIMBURSEMENT			4	3	0	0		5,370	5,370 REPLACEI	5,429
5390		LAUNDRY SUPPLIES	4,366		4	2	0	0		5,380		
5410		HOUSEKEEPING WAGES	61,991	66,729	3	1	0	0		5,390	5,390 SUPPLIES	4,366
5440		HOUSEKEEPING SICK & VAC	4,738		3	1	0	0		5,410	5,410 HOUSEKE	61,991
5480		HOUSEKEEPING SUPPLIES	4,296	14,186	3	2	0	0		5,440	5,440 HOUSEKE	4,738
5490		HOUSEKEEPING SUPPLIES-PPR	9,890		3	2	0	0		5,480	5,480 SUPPLIES-	4,296
6010		RN WAGES-MEDICARE		730,067	10	1	0	0		5,490	5,490 SUPPLIES-	9,890
6020		RN WAGES-NON MEDICARE	52,987		10	1	0	0		6,020	6,020 RN WAGE	52,987
6030		DON WAGES	40,678		10	1	0	0		6,030	6,030 DON WAG	40,678
6035		ADON	0		10	1	0	0		6,035		
6040		RN SICK & VACATION	6,947		10	1	0	0		6,040	6,040 RN PTO &	6,947
6110		LPN WAGES-MEDICARE			10	1	0	0		6,120	6,120 LPN WAGI	191,275
6120		LPN WAGES-NON MEDICARE	191,275		10	1	0	0		6,140	6,140 LPN PTO &	11,430
6130		LPN WAGES OTHER			10	1	0	0		6,220	6,220 AIDES WA	376,276
6140		LPN SICK & VACATION	11,430		10	1	0	0		6,240	6,240 AIDES PT(	33,903
6210		AIDE WAGES-MEDICARE			10	1	0	0		6,245		
6220		AIDE WAGES-NON MEDICARE	376,276		10	1	0	0		6,246		
6230		WARD CLERKS			10	1	0	0		6,247		
6240		AIDE VACATION & SICK	33,903		10	1	0	0		6,250		
6245		CONTRACT NURSES-RN	0		10	3	0	0		6,255	6,255 NURSE AII	51
6246		CONTRACT NURSES-LPN	0		10	3	0	0		6,260		
6247		CONTRACT NURSES-AIDES	0		10	3	0	0		6,270	6,270 REHAB W.	12,117
6250		NURSE AIDE TRAINING WAGES	0	0	13	1	0	0		6,275	6,275 REHAB PT	4,454
6255		NURSE AID TRAINING EXP	51	51	13	2	0	0		6,290	6,290 NURSING	17,448
6260		NURSE AIDE TRAINING REIMB	0		0	0	0	0		6,295	6,295 NURSING	4,368
6270		REHAB WAGES	12,117		10	1	0	0		6,390	6,390 REPLACEI	3,328
6275		REHAB SICK & VAC	4,454		10	1	0	0		6,490	6,490 OTHER	498
6280		NURSING DEPT EDUCATION			23	3	0	0		7,280	7,280 DRUG PUI	64,147
6290		NURSING SUPPLIES	17,448	25,144	10	2	0	0		7,281	7,281 DRUG PUI	74,014
6295		NURSING SUPPLIES	4,368		10	2	0	0		7,380	7,380 LABORAT	4,327
6390		REPLACEMENT-NURSING	3,328		10	2	0	0		7,391	7,390 X-RAY SEI	8,088
6490		NURSING OTHER	498	3,954	10	3	0	0		7,393		
7280		DRUG PURCHASES	64,147	138,170	39	2	0	0 ***		7,510	7,510 ACTIVITIE	18,592
7281		DRUG PURCHASES-OTHER	74,014		39	2				7,540	7,540 ACTIVITIE	733
7380		LABORATORY SERVICES	12,415	90,624	39	3	0	0		7,590	7,590 ACTIVITIE	2,923
7410		HOME HEALTH SALARY			39	1	0	0		7,620	7,620 PHYSICAL	43,707
7440		HOME HEALTH SICK & VAC			39	1	0	0		7,660	7,660 P.T. SUPPL	9
7450		HOME HEALTH EXPENSES			39	3	0	0		7,710	7,710 SOCIAL SE	19,486
7510		ACTIVITES WAGES	18,592	19,325	11	1	0	0		7,720	7,720 SOCIAL SE	1,601
7540		ACTIVITIES SICK & VAC	733		11	1	0	0		7,730		
7590		ACTIVITIES SUPPLIES	2,923	2,923	11	2	0	0		7,740	7,740 OCCUPAT	30,121
7595		ACTIVITIES FEES	0	0	11	3	0	0		7,750		
7610		PT WAGES			39	1	0	0		7,770	7,770 SPEECH TI	4,381
7611		PT SICK & VACATION			39	1	0	0		7,820		
7620		PT FEES	43,707		39	3	0	0 ***		7,890		
7660		PT SUPPLIES	9		39	2	0	0		7,960	7,960 VOLUNTE	18
7710		SOCIAL SERVICE WAGES	19,486	21,087	12	1	0	0		8,120	8,120 INTEREST	34,396
7720		SOCIAL SERVICE SICK & VAC	1,601		12	1	0	0		8,125	8,125 ALLOCAT	9,642
7730		SOCIAL SERVICE EXPENSES	0	0	12	2	0	0		8,130	8,130 DEPRECIA	77,581
7740		OT FEE	30,121		39	3	0	0 ***		8,150	8,150 LOAN FEE	4,591
7750		SOCIAL THERAPIST FEE	0	0	12	3	0	0		9,510	9,510 INTEREST	(19)
7770		SPEECH THERAPY FEE	4,381		39	3	0	0 ***		9,520		
7800		BEAUTICIAN WAGES		0	40	1	0	0		9,530		
7810		BEAUTICIAN SICK & VAC			40	1	0	0				
7820		BEAUTICIAN FEES	0	0	40	3	0	0				55,335
7890		BEAUTY SHOP SUPPLIES	0	0	40	2	0	0				
7910		VOLUNTEER COORDINATOR			21	1	0	0				
7940		VOL COORD SICK & VAC			21	1	0	0				
7960		VOL COORD SUPPLIES	18		21	2	0	0				
8100		RENT		0	34	3	0	0				
8120		INTEREST EXPENSE	44,038	48,629	32	3	14	-19				
8130		DEPRECIATION	77,581	77,581	30	3	9	-5,641				
8150		LOAN FEE AMORTIZATION	4,591		32	3	0	0	60,773			
9510		INTEREST INCOME	-19		32	0	10	0				
9520		MISC NON-OPERATING INCOM	0		0	0	0	0				
9700		INCOME TAXES	0		0	0	0	0				
			2,383,376	2,383,395								
				19								
GRAND TOTALS			55,335					-181,952				
			(NET INCOME)									
			0									

FACILITY NAME:
FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0
173,113

	G/L	RECAP CENSUS
PP	7,778	6,991
IPA	11,914	11,914
medicare	1,952	1,952
		20,857
IPA BEDHOLDS	0	
PP BEDHOLDS	58	
PP CONVERS	729	